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the NRD's and still exempt the irrigator. Faced today with a problem that's unbelievable. We're confronted with a deluge of this type of legislation. Today's the day you've got to make a determination which actually is going to keep your tax base established or not. That's just about what it amounts to. And I just want to emphasize to you emphatically, be careful and cautious of what you're doing with this piece of legislation.

PRESIDENT: Senator Syas.

SENATOR SYAS: Well, all I want to say. I agree with Senator Carsten and Senator Keyes in that we've started going too much and I feel that I can speak freely on this because I voted against those exemptions on pollution matters. I didn't go along with it. I was one of the minority and I think when you do these things for rural, you've got to give the urban person some consideration on exemptions also. And this could go on and on. I think now is the time to either go all the way or stop like Senator Carsten and Senator Keyes said.

PRESIDENT: Senator Epke.

SENATOR SYAS: And I'm going to stop.

SENATOR EPKE: Mr. Chairman and fellow members. I kinda agree with quite a little that's been said here pertaining to this bill. I think it originally started out, the bill said we would put the irrigation districts back as far as the sales tax. I think that was going in the right direction but I also think we have to bring it to a head just as it was said here before. I think we can go about so far on exemptions. In fact we've went so far, we've completely eroded our tax base but we do at this time have to settle the tax issue. I for one am opposed to the amendment. I would rather go the other direction. I, like Senator Syas, didn't vote for the air pollution exemption. I don't believe we can take everyone off of the tax rolls and I kinda think we've gone about far enough.

PRESIDENT: Senator Burbach, you may close. Excuse me, Senator Kremer.

SENATOR KREMER: Well, just one further comment. We're going to go all the way. When you talk about (inaudible) and everything that applies to irrigation, so maybe we should put...let me reverse my position, I was going to oppose this bill. But since everything is coming in, we can't go all the way. If we're going to talk about one, we're going to talk about all of them. I think Senator Burbach has a point in the amendment he's making to the bill itself.

PRESIDENT: Senator Burbach is closing.

SENATOR BURBACH: I think it's one of the things we must make a decision on. Two years ago this Body determined, I don't recall the vote, I know there was one negative vote, but all the other members of this Body determined by a positive vote that the tax should be exempt from irrigation districts. Our committee did take this under consideration, when we were in discussion, when we had a public hearing, there was absolutely no support for doing what we did. We determined to bring the bill to the floor of the Legislature and I don't know if it was discussed or